IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 24TH MAY 2007 / 3RD JYAISHTA 1929

WP(C).No. 15659 of 2007(L)

PETITIONER:

M/S.PRAKASH JEWELLERY,
PERAVOOR-REPRESENTED BY ITS MANAGING PARTNER
SHRI.N.P.PRAKASHAN.

BY ADV. SRI.T.M.SREEDHARAN
SRI.V.P.NARAYANAN

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, KOOTHUPARAMBA.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE.

3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KANNUR.

BY ADV. SHRI. MATHEW GEORGE, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 15659 of 2007 L

Dated, this the 24th day of May, 2007

J U D G M E N T

Since the petitioner has filed appeal against sale tax assessment, this WP(C) is disposed of granting stay against recovery of arrears of sale tax due for the year 2004-05 on petitioner remitting 1/3rd of the balance demand within one month from now. The appellate authority is directed to take up the appeal and dispose of the same within three months from the date of making payment as above. Recovery proceedings will remain stayed for one month and if payment is not made as above, recovery can be continued. Moreover, if payment is not made as above, entire amount can be recovered from the petitioner.

This WP(C) is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg